

Oregon Board of Accountancy

Agency Request Budget

2021-23



Oregon Board of Accountancy
Table of Contents
2021-2023 AGENCY REQUEST BUDGET

INTRODUCTORY INFORMATION

TABLE OF CONTENTS0
 CERTIFICATION0

LEGISLATIVE ACTION

2015-17 Legislatively Adopted Budget Report1

AGENCY SUMMARY

Agency and Program Overview (including Program Unit Summary)9
 Budget Summary9
 Budget Graphics9
 Agency Single program Funding Request..... 9
 Mission Statement and Statutory Authority..... 10
 Program Description..... 10
 Program Justification and Link to 10 Year Outcome..... 11
 Program Performance..... 11
 Proposed Program Changes 13
 Agency Strategic Business Plan 13
 2021.23 Short Term Plan13
 Criteria for 2019-21 Budget Development14
 Budget Summary of 2019-21 ARB (BDV 104).....15
 Agency-wide Program Unit Summary (BPR 010)..... 21
 Program Prioritization for 2017-19 (107BF23)22
 Reduction Options.....23

Organization Chart 2017-2019 25
 Organization Chart 2019-2021 26

REVENUES

Revenue Narrative 27
 Detail of Lottery Fund, Other Fund & Federal Fund Revenue..... 28
 Agency Wide Revenues Detail (BPR 012) 29

PROGRAM UNITS

Program Unit Narrative..... 31
 ORBITS Budget Narrative
 Essential & Policy Package Fiscal Impact Summary (BPR013)..... 32

SPECIAL REPORTS

Summary Cross Reference Listing & Packages (BSU003A)..... 34
 Policy Package List by Priority (BSU-004A) 35
 Agency Worksheet – Revenues and Expenditures (BDV001A).....36
 Detail Revenues & Expenditures Requested Budget (BDV002A)..... 48
 Detail Revenues & Expenditures – Essential Packages (BDV004B) 58
 PICS Report Position..... 66
 PICS Net Package Fiscal Impact Report..... 70

CERTIFICATION

I hereby certify that the accompanying summary and detailed statements are true and correct to the best of my knowledge and belief and that the accuracy of all numerical information has been verified.

Board of Accountancy

200 Hawthorne Ave SE Ste D450 Salem OR 97301

AGENCY NAME

AGENCY ADDRESS

Nancy Young-Oliver

Board Chair

SIGNATURE

TITLE

Notice: Requests of agencies headed by a board or commission must be approved by official action of those bodies and signed by the board or commission chairperson. The requests of other agencies must be approved and signed by the agency director or administrator.

Agency Request

Governor's Budget

Legislatively Adopted

SB 5501 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Sen. Roblan

Joint Committee On Ways and Means

Action Date: 03/22/19

Action: Do pass with amendments. (Printed A-Eng.)

Senate Vote

Yeas: 12 - Beyer, Frederick, Girod, Hansell, Heard, Johnson, Manning Jr, Roblan, Steiner Hayward, Thomsen, Wagner, Winters

House Vote

Yeas: 9 - Gomberg, Holvey, McLain, McLane, Nosse, Piluso, Rayfield, Smith G, Stark

Prepared By: Breanna McGehee, Department of Administrative Services

Reviewed By: Kim To, Legislative Fiscal Office

**Board of Accountancy
2019-21**

This summary has not been adopted or officially endorsed by action of the committee.

Budget Summary*

	2017-19 Legislatively Approved Budget ⁽¹⁾	2019-21 Current Service Level	2019-21 Committee Recommendation	Committee Change from 2017-19 Leg. Approved	
				\$ Change	% Change
Other Funds Limited	\$ 2,617,527	\$ 2,647,639	\$ 2,830,141	\$ 212,614	8.1%
Total	\$ 2,617,527	\$ 2,647,639	\$ 2,830,141	\$ 212,614	8.1%

Position Summary

Authorized Positions	8	8	8	0	
Full-time Equivalent (FTE) positions	7.50	7.50	7.50	0.00	

⁽¹⁾ Includes adjustments through December 2018

* Excludes Capital Construction expenditures

Summary of Revenue Changes

The Board of Accountancy is funded solely by Other Funds revenues received from license and application fees, renewal fees, exam fees, civil penalties and from the sale of lists and public documents as allowed by law. License (new and renewal), application and exam fees comprise 95 percent of all revenue collected by the Board. With the adoption of the Subcommittee recommendations, the agency’s estimated 2019-21 ending fund balance is \$1,796,767 or the equivalent of approximately 15 months of operating expenditures.

Summary of General Government Subcommittee Action

The Board of Accountancy is charged with the regulation and licensure of public accountants. The Board administers examinations and licenses individual Certified Public Accountants (CPAs) and Public Accountants (PAs), as well as accounting firms. The Board is responsible for investigating complaints, renewing licenses and monitoring the continuing education of its licensees.

The Subcommittee recommended a budget of \$2,830,141 Other Funds and 7.50 full-time equivalent positions. This is an 8.1 percent increase from the 2017-19 Legislatively Approved Budget.

The Subcommittee approved Package 101, DOJ Flat-rate Agreement; which increases Other Funds expenditure limitation in Services and Supplies by \$182,502 to cover anticipated increase in the Department of Justice Flat-rate agreement.

Summary of Performance Measure Action

See attached Legislatively Adopted 2017-19 Key Performance Measures form.

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Board of Accountancy
Breanna McGehee - - 971-301-0189

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
2017-19 Legislatively Approved Budget at Dec 2018 *	\$ -	\$ -	\$ 2,617,527	\$ -	\$ -	\$ -	\$ 2,617,527	8	7.50
2019-21 Current Service Level (CSL)*	\$ -	\$ -	\$ 2,647,639	\$ -	\$ -	\$ -	\$ 2,647,639	8	7.50
SUBCOMMITTEE ADJUSTMENTS (from CSL)									
Package 101: DOJ Flat-rate Agreement Services and Supplies	\$ -	\$ -	\$ 182,502	\$ -	\$ -	\$ -	\$ 182,502		
TOTAL ADJUSTMENTS	\$ -	\$ -	\$ 182,502	\$ -	\$ -	\$ -	\$ 182,502	0	0.00
SUBCOMMITTEE RECOMMENDATION *	\$ -	\$ -	\$ 2,830,141	\$ -	\$ -	\$ -	\$ 2,830,141	8	7.50
% Change from 2017-19 Leg Approved Budget	0.0%	0.0%	8.1%	0.0%	0.0%	0.0%	8.1%		
% Change from 2019-21 Current Service Level	0.0%	0.0%	6.9%	0.0%	0.0%	0.0%	6.9%		

*Excludes Capital Construction Expenditures

Legislatively Approved 2019 - 2021 Key Performance Measures

Published: 3/21/2019 12:35:16 PM

Agency: Accountancy, Board of

Mission Statement:

The mission of the Board of Accountancy is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules.

Legislatively Approved KPMs	Metrics	Agency Request	Last Reported Result	Target 2020	Target 2021
1. CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent"; overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Availability of Information	Approved	89%	90%	90%
	Timeliness		82%	90%	90%
	Helpfulness		94%	90%	90%
	Overall		90%	90%	90%
	Accuracy		94%	90%	90%
	Expertise		95%	90%	90%
2. TIMELY COMPLAINT RESPONSE - Percentage of complaints wherein letters advising the parties of whether or not an investigation will be initiated are mailed within five business days of the receipt of the complaint.		Approved	85%	85%	85%
3. TIMELY INVESTIGATION - Average number of calendar days from date of letter advising parties that an investigation has begun to completion of investigative report.		Approved	435	240	240
4. TIMELY CASE RESOLUTION - Average number of calendar days from date of Complaints Committee recommendation to date of preliminary Board determination.		Approved	21	25	25
5. BEST PRACTICES - Percent of total best practices met by the Board.		Approved	100	100	100

LFO Recommendation:

LFO recommends approval of Key Performance Measures and targets as presented. In addition, LFO recommends the Board of Accountancy work with LFO and DAS CFO during the interim to document its data collection and processing methods to ensure that KPM data provided are accurate and that definitions of data elements are consistent from year to year.

SubCommittee Action:

Approved LFO recommendation.

SB 5501 A BUDGET REPORT and MEASURE SUMMARY

Carrier: Rep. Gomberg

Joint Committee On Ways and Means

Action Date: 03/22/19

Action: Do Pass the A-Eng bill.

House Vote

Yeas: 9 - Gomberg, Holvey, McLain, McLane, Nosse, Piluso, Rayfield, Smith G, Stark

Senate Vote

Yeas: 12 - Beyer, Frederick, Girod, Hansell, Héard, Johnson, Manning Jr, Roblan, Steiner Hayward, Thomsen, Wagner, Winters

Prepared By: Breanna McGehee, Department of Administrative Services

Reviewed By: Kim To, Legislative Fiscal Office

**Board of Accountancy
2019-21**

This summary has not been adopted or officially endorsed by action of the committee.

Budget Summary*

	2017-19 Legislatively Approved Budget ⁽¹⁾	2019-21 Current Service Level	2019-21 Committee Recommendation	Committee Change from 2017-19 Leg. Approved	
				\$ Change	% Change
Other Funds Limited	\$ 2,617,527	\$ 2,647,639	\$ 2,830,141	\$ 212,614	8.1%
Total	\$ 2,617,527	\$ 2,647,639	\$ 2,830,141	\$ 212,614	8.1%

Position Summary

Authorized Positions	8	8	8	0
Full-time Equivalent (FTE) positions	7.50	7.50	7.50	0.00

⁽¹⁾ Includes adjustments through December 2018

* Excludes Capital Construction expenditures

Summary of Revenue Changes

The Board of Accountancy is funded solely by Other Funds revenues received from license and application fees, renewal fees, exam fees, civil penalties and from the sale of lists and public documents as allowed by law. License (new and renewal), application and exam fees compromise 95 percent of all revenue collected by the Board. With the adoption of the Subcommittee recommendations, the agency’s estimated 2019-21 ending fund balance is \$1,796,767 or the equivalent of approximately 15 months of operating expenditures.

Summary of General Government Subcommittee Action

The Board of Accountancy is charged with the regulation and licensure of public accountants. The Board administers examinations and licenses individual Certified Public Accountants (CPAs) and Public Accountants (PAs), as well as accounting firms. The Board is responsible for investigating complaints, renewing licenses and monitoring the continuing education of its licensees.

The Subcommittee recommended a budget of \$2,830,141 Other Funds and 7.50 full-time equivalent positions. This is an 8.1 percent increase from the 2017-19 Legislatively Approved Budget.

The Subcommittee approved Package 101, DOJ Flat-rate Agreement; which increases Other Funds expenditure limitation in Services and Supplies by \$182,502 to cover anticipated increase in the Department of Justice Flat-rate agreement.

Summary of Performance Measure Action

See attached Legislatively Adopted 2017-19 Key Performance Measures form.

DETAIL OF JOINT COMMITTEE ON WAYS AND MEANS ACTION

Board of Accountancy
Breanna McGehee - - 971-301-0189

DESCRIPTION	GENERAL FUND	LOTTERY FUNDS	OTHER FUNDS		FEDERAL FUNDS		TOTAL ALL FUNDS	POS	FTE
			LIMITED	NONLIMITED	LIMITED	NONLIMITED			
2017-19 Legislatively Approved Budget at Dec 2018 *	\$ -	\$ -	\$ 2,617,527	\$ -	\$ -	\$ -	2,617,527	8	7.50
2019-21 Current Service Level (CSL)*	\$ -	\$ -	\$ 2,647,639	\$ -	\$ -	\$ -	2,647,639	8	7.50
SUBCOMMITTEE ADJUSTMENTS (from CSL)									
Package 101: DOJ Flat-rate Agreement Services and Supplies	\$ -	\$ -	\$ 182,502	\$ -	\$ -	\$ -	182,502		
TOTAL ADJUSTMENTS	\$ -	\$ -	\$ 182,502	\$ -	\$ -	\$ -	182,502	0	0.00
SUBCOMMITTEE RECOMMENDATION *	\$ -	\$ -	\$ 2,830,141	\$ -	\$ -	\$ -	2,830,141	8	7.50
% Change from 2017-19 Leg Approved Budget	0.0%	0.0%	8.1%	0.0%	0.0%	0.0%	8.1%		
% Change from 2019-21 Current Service Level	0.0%	0.0%	6.9%	0.0%	0.0%	0.0%	6.9%		

*Excludes Capital Construction Expenditures

Legislatively Approved 2019 - 2021 Key Performance Measures

Published: 3/21/2019 12:35:16 PM

Agency: Accountancy, Board of

Mission Statement:

The mission of the Board of Accountancy is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules.

Legislatively Approved KPMs	Metrics	Agency Request	Last Reported Result	Target 2020	Target 2021
1. CUSTOMER SATISFACTION - Percent of customers rating satisfaction with agency services as "good" or "excellent"; overall customer service, timeliness, accuracy, helpfulness, expertise and availability of information.	Availability of Information	Approved	89%	90%	90%
	Timeliness		82%	90%	90%
	Helpfulness		94%	90%	90%
	Overall		90%	90%	90%
	Accuracy		94%	90%	90%
	Expertise		95%	90%	90%
2. TIMELY COMPLAINT RESPONSE - Percentage of complaints wherein letters advising the parties of whether or not an investigation will be initiated are mailed within five business days of the receipt of the complaint.		Approved	85%	85%	85%
3. TIMELY INVESTIGATION - Average number of calendar days from date of letter advising parties that an investigation has begun to completion of investigative report.		Approved	435	240	240
4. TIMELY CASE RESOLUTION - Average number of calendar days from date of Complaints Committee recommendation to date of preliminary Board determination.		Approved	21	25	25
5. BEST PRACTICES - Percent of total best practices met by the Board.		Approved	100	100	100

LFO Recommendation:

LFO recommends approval of Key Performance Measures and targets as presented. In addition, LFO recommends the Board of Accountancy work with LFO and DAS CFO during the interim to document its data collection and processing methods to ensure that KPM data provided are accurate and that definitions of data elements are consistent from year to year.

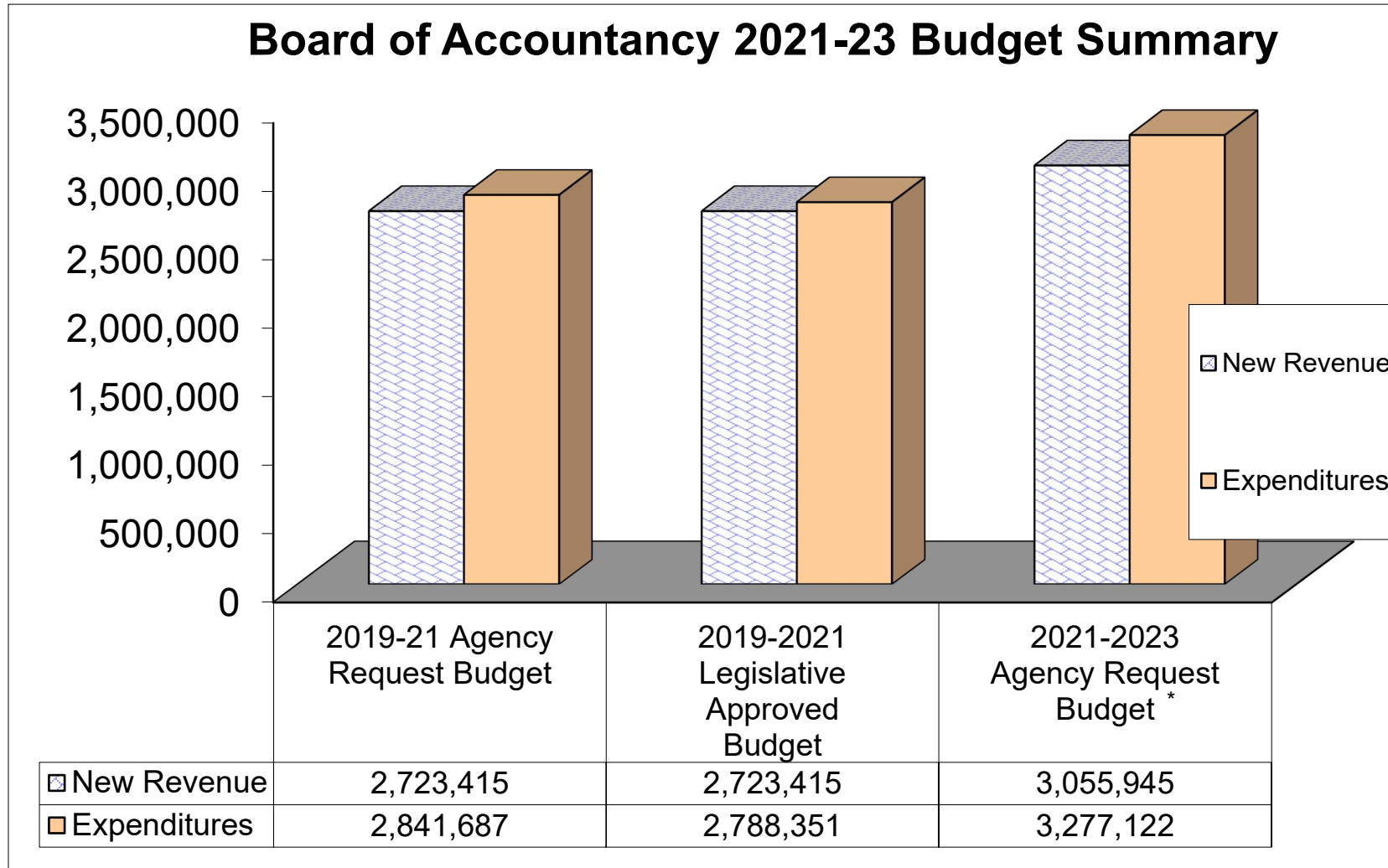
SubCommittee Action:

Approved LFO recommendation.

A. Budget Summary Graphics

The budget for the Board of Accountancy (BOA) is a single program unit, Other Funds only, budget. The BOA Agency Request Budget for 2021-23 requests a spending authorization of \$3,277,122

Program Funding Request:



*The Board of Accountancy considers the budget balanced under three scenarios 1) when total expenditures are equal to total revenues, 2) total expenditures are less than total revenues resulting in increases to fund balance, and 3) expenditures exceed revenues and spending from previous year's unappropriated fund balance occur. For FY2021, Board of Accountancy's budget is balanced under scenarios 3.

B. Mission Statement and Statutory Authority

Mission Statement: The mission of the Board of Accountancy is to protect Oregon consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards and promulgated rules.

Agency and Program Overview

BOA was legislatively created in 1913 to protect the public through regulation of individuals and firms that provide public accounting services. The agency's public protection responsibilities are exercised by ensuring qualifications for issuance and renewal of licenses, and by investigation of complaints against licensees and firms.

BOA is a single program unit budget. Therefore this budget narrative will integrate the prescribed elements of the Agency Summary Narrative and the Program Unit narrative into one budget narrative document.

Legal Authority

The Board of Accountancy was established through legislative action in 1913 and is codified in ORS Chapter 673. The Board is also subject to provisions of ORS Chapter 297 and ORS Chapter 670. The Board's administrative rules are in OAR Chapter 801.

Program Description

The Board regulates about 8,000 Certified Public Accountants (CPAs) and Public Accountants (PAs), as well as about 1,000 accounting firms registered with the Board. The number of certified public accountant and public accountant licenses, maintained for the past 9 years steady at around 9,300 licenses and registrations.

Relevant agency functions include ensuring that:

- Applicants for the CPA examination meet eligibility requirements
- Applicants for issuance and biennial renewal of CPA and PA licenses meet requirements, including continuing professional education when applicable
- CPA/PA firms are registered when required and meet peer review requirements when applicable

- Complaints are investigated fairly and when evidence of violations of Board statutes or rules are found, that a disciplinary outcome is pursued by a negotiated disciplinary resolution or through a hearing / contested case process.
- The Board works hard to resolve cases where violations are found with mutual agreement (Stipulated Final orders that reflect a settlement agreement). At the time of submission, this Board has only one case in the contested case process. Cases have generally increased considerably in complexity, which can significantly complicate reaching a settlement or litigating a contested case.

Program Justification and Link to 10-Year Outcome

The purpose of the Board to protect the public from CPA or PA practitioners who may lack competency or act unethically. The case load of the Board continues to include significant cases of professional misconduct.

The Board is not explicitly linked to a 10-year outcome goal.

Program Performance:

1. Case Resolution and Backlog and Resolution

The Board, with help from the Legislature and DAS, added an investigator position and additional resources for Attorney General and investigators. The agency is resolving cases at an increased rate. The process efficiency created in Fall 2013 of adding a pre-case inquiry process has resulted in fewer matters needing to be opened as cases requiring consideration by the Board of Accountancy Complaints Committee. In addition, the Board has implemented additional processes to resolve reporting inquiries (occurs when firms or licensees report litigation and/or regulatory action). We continue to look for opportunities to resolve all cases in a timely and fair manner.

That said, this remains the most significant area of challenge. The case backlog at the time of this writing to this point in 2020, has improved significantly from in the past an average of 90 cases to now approximately 58 cases. The Board can point to the efficiency of having created an inquiry process in Fall 2013, in which 596 inquiries have been opened to date, with 560 inquiries closed and 124 inquiries that required more investigation and were moved to a case. The Board has also implemented a reporting inquiry process that provides monitoring for licensees and firms who are in litigation. Currently there have been 234 reporting inquiries opened since inception in November 2013 and 181 have been closed. There were 15 reporting inquiries that required more investigation and were moved to a case.

2. Transparency and efficiency improvements via low-cost IT and web publication initiatives

The Board has developed and implemented significant improvements in transparency of its licensing and disciplinary data,

including through efficient and low cost IT improvements. These accomplishments include:

A) Development and web-publication of disciplinary actions taken by the Board dating back to 2011

This resource is continuously updated and now covers disciplinary action data (calendar year 2011 through present). It is web-published in an excel format allowing readers to search and sort cases and is available on the front page of the Board's web site <https://www.oregon.gov/boa/Pages/Home.aspx>. This allows consumers a simple option to review the status of a licensee they are using or are considering to use, as their CPA. If disciplinary action has occurred, information is available to determine the specifics, without the need to contact the Board. If further information is requested, the Board promptly responds to public record requests. The Board is currently working on a solution that will allow consumers to access the final order for disciplinary actions. For ethics instructors and educators, the chronological version is a great way to update their materials and stay current with practitioner conduct issues that the Board has responded to. This is an essential tool to improve preventive education for licensees.

B) Development of improved licensee look-up on Board web site.

The Board overhauled its licensee look-up to provide additional and more accessible data to consumers, including for the first time displaying if a disciplinary record exists on a licensee or firm pulled up in a search query. While the query does not link directly to the description of the disciplinary event, that information is now published and easily accessible as described in item (A) above. The Board is currently working on a solution that will enable the user to click on a disciplinary action and view the final order.

C) The Board uploads nightly current information of licensee and firm, including any disciplinary data to a national database

The Board has partnered with the National Association of State Boards of Accountancy (NASBA) to display licensing and disciplinary data to a database NASBA administers. This allows the Board and partner Boards of the profession access to Oregon licensing and disciplinary data via the NASBA-run Accountancy Licensing Database (ALD), which also feeds data to another national resource run by NASBA for consumers to verify credentials of CPAs nationally (www.cpaverify.org).

D) Current IT projects in progress

Beyond ensuring that the above improvements remain operational, the Board is still optimistic in finding a low-cost solution to IT needs of the Board including but not limited to addressing the need for on-line licensure renewal and full integration of the Board's compliance data into the Board's database. The Board has implemented electronic document management.

3. Transparency in Rulemaking and Statutory Change Proposals / Laws and Rules Initiative

The Board formed a Laws and Rules Task Force (LRTF) in Fall 2013 which later became a regular committee, the Laws and Rules Committee in February 2015. The Board established this process as it's new, more transparent and inclusive practice for development of rule and statutory changes.

The Board wrapped up another successful round of updates to the rules this past fall which were implemented January 1, 2020. This very deliberative and open approach to developing rules has been very well received by Board stakeholders.

Significant Proposed Program Changes from 2021-23

The Board of Accountancy is not proposing significant program changes in 2021-23.

Agency Strategic Business Plan

In May 2017, the Board adopted a strategic plan as follows:

Improve the education of licensees and the public regarding professional standards and Oregon Board of Accountancy laws and rules and Board expectations of licensees through ongoing proactive communication including information on our website, feedback to providers of ethics continuing professional education, and emails to licensees and other stakeholders. Measure success based on survey results and the reduction in the number of licensees where the Board finds preliminary findings of a violation.

Improve operational efficiency by implementing online license renewal, license applications, firm registrations and renewals, and CPA examination applications. Measure success based on staff hours spent in each of these areas and survey results from system users.

Reduce the time between receipt of a complaint and bringing a case to the Board for matters with the greatest Protection of Public Risk. Cases would be assessed as High, Moderate or Low Protection of Public Risk based on preliminary review of the complaint and related information. Measure success based year over year reduction (measured on fiscal year) of the days between receipt of the complaint and Board action for cases assessed as High Protection of Public Risk.

Reduce the overall backlog of inquiries and investigations. For potential violations assessed as administrative in nature or assessed as Low Protection of Public Risk, utilize the inquiry process, bypass the Complaints Committee, or utilize a standardized process with pre-established sanctions and/or penalties and provide authority to the Executive Director to negotiate a preliminary resolution prior to bringing the matter to the Board. Measure success based on year over year (measured on fiscal year) reduction of the total number of unresolved inquiries and complaints assessed as Low Protection of Public Risk that have not been resolved.

2021-23 Short Term Plan

For 2021-23, the Board will continue to focus on process improvements and efficiencies in both the licensing and compliance programs. In addition, staff will continue to research potential contractors for an IT solution for online licensing.

Criteria for 2019-21 Budget Development

The Board's 2021-23 Budget was developed with a primary focus on allowing the Board to continue its operational-level focus on efficiency. Given the Board has asked for and received budgetary support for additional resources in the past, this budget request is deliberately not requesting significant additional resources.

Summary of 2021-23 Biennium Budget

**Accountancy, Board of
Accountancy, Board of
2021-23 Biennium**

**Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2019-21 Leg Adopted Budget	8	7.50	2,788,351	-	-	2,788,351	-	-	-
2019-21 Emergency Boards	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	8	7.50	2,788,351	-	-	2,788,351	-	-	-
2021-23 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	179,497	-	-	179,497	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2021-23 Base Budget	8	7.50	2,967,848	-	-	2,967,848	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	3,685	-	-	3,685	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	10,232	-	-	10,232	-	-	-
Subtotal	-	-	13,917	-	-	13,917	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	240,175	-	-	240,175	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	55,182	-	-	55,182	-	-	-

Summary of 2021-23 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2021-23 Biennium

Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal	-	-	295,357	-	-	295,357	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2021-23 Current Service Level	8	7.50	3,277,122	-	-	3,277,122	-	-	-

Summary of 2021-23 Biennium Budget

**Accountancy, Board of
Accountancy, Board of
2021-23 Biennium**

**Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2021-23 Current Service Level	8	7.50	3,277,122	-	-	3,277,122	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2021-23 Current Service Level	8	7.50	3,277,122	-	-	3,277,122	-	-	-
080 - E-Boards									
080 - March 2020 Eboard	-	-	-	-	-	-	-	-	-
081 - April 2020 Eboard	-	-	-	-	-	-	-	-	-
082 - May 2020 Eboard	-	-	-	-	-	-	-	-	-
083 - June 2020 Eboard	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
084 - June 2020 Special Session	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2021-23 Agency Request Budget	8	7.50	3,277,122	-	-	3,277,122	-	-	-
Percentage Change From 2019-21 Leg Approved Budget	-	-	17.53%	-	-	17.53%	-	-	-
Percentage Change From 2021-23 Current Service Level	-	-	-	-	-	-	-	-	-

Summary of 2021-23 Biennium Budget

**Accountancy, Board of
Accountancy, Board of
2021-23 Biennium**

**Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
2019-21 Leg Adopted Budget	8	7.50	2,788,351	-	-	2,788,351	-	-	-
2019-21 Emergency Boards	-	-	-	-	-	-	-	-	-
2019-21 Leg Approved Budget	8	7.50	2,788,351	-	-	2,788,351	-	-	-
2021-23 Base Budget Adjustments									
Net Cost of Position Actions									
Administrative Biennialized E-Board, Phase-Out	-	-	179,497	-	-	179,497	-	-	-
Estimated Cost of Merit Increase	-	-	-	-	-	-	-	-	-
Base Debt Service Adjustment	-	-	-	-	-	-	-	-	-
Base Nonlimited Adjustment	-	-	-	-	-	-	-	-	-
Capital Construction	-	-	-	-	-	-	-	-	-
Subtotal 2021-23 Base Budget	8	7.50	2,967,848	-	-	2,967,848	-	-	-
Essential Packages									
010 - Non-PICS Pers Svc/Vacancy Factor									
Vacancy Factor (Increase)/Decrease	-	-	3,685	-	-	3,685	-	-	-
Non-PICS Personal Service Increase/(Decrease)	-	-	10,232	-	-	10,232	-	-	-
Subtotal	-	-	13,917	-	-	13,917	-	-	-
020 - Phase In / Out Pgm & One-time Cost									
021 - Phase-in	-	-	-	-	-	-	-	-	-
022 - Phase-out Pgm & One-time Costs	-	-	-	-	-	-	-	-	-
Subtotal	-	-	-	-	-	-	-	-	-
030 - Inflation & Price List Adjustments									
Cost of Goods & Services Increase/(Decrease)	-	-	240,175	-	-	240,175	-	-	-
State Gov't & Services Charges Increase/(Decrease)	-	-	55,182	-	-	55,182	-	-	-

Summary of 2021-23 Biennium Budget

Accountancy, Board of
Accountancy, Board of
2021-23 Biennium

Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal	-	-	295,357	-	-	295,357	-	-	-
040 - Mandated Caseload									
040 - Mandated Caseload	-	-	-	-	-	-	-	-	-
050 - Fundshifts and Revenue Reductions									
050 - Fundshifts	-	-	-	-	-	-	-	-	-
060 - Technical Adjustments									
060 - Technical Adjustments	-	-	-	-	-	-	-	-	-
Subtotal: 2021-23 Current Service Level	8	7.50	3,277,122	-	-	3,277,122	-	-	-

Summary of 2021-23 Biennium Budget

**Accountancy, Board of
Accountancy, Board of
2021-23 Biennium**

**Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000**

<i>Description</i>	<i>Positions</i>	<i>Full-Time Equivalent (FTE)</i>	<i>ALL FUNDS</i>	<i>General Fund</i>	<i>Lottery Funds</i>	<i>Other Funds</i>	<i>Federal Funds</i>	<i>Nonlimited Other Funds</i>	<i>Nonlimited Federal Funds</i>
Subtotal: 2021-23 Current Service Level	8	7.50	3,277,122	-	-	3,277,122	-	-	-
070 - Revenue Reductions/Shortfall									
070 - Revenue Shortfalls	-	-	-	-	-	-	-	-	-
Modified 2021-23 Current Service Level	8	7.50	3,277,122	-	-	3,277,122	-	-	-
080 - E-Boards									
080 - March 2020 Eboard	-	-	-	-	-	-	-	-	-
081 - April 2020 Eboard	-	-	-	-	-	-	-	-	-
082 - May 2020 Eboard	-	-	-	-	-	-	-	-	-
083 - June 2020 Eboard	-	-	-	-	-	-	-	-	-
Subtotal Emergency Board Packages	-	-	-	-	-	-	-	-	-
Policy Packages									
084 - June 2020 Special Session	-	-	-	-	-	-	-	-	-
Subtotal Policy Packages	-	-	-	-	-	-	-	-	-
Total 2021-23 Agency Request Budget	8	7.50	3,277,122	-	-	3,277,122	-	-	-
Percentage Change From 2019-21 Leg Approved Budget	-	-	17.53%	-	-	17.53%	-	-	-
Percentage Change From 2021-23 Current Service Level	-	-	-	-	-	-	-	-	-

Summary Cross Reference Number	Cross Reference Description	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
001-00-00-00000	Accountancy, Board of						
	Other Funds	2,334,613	2,788,351	2,788,351	3,277,122	-	-
TOTAL AGENCY							
	Other Funds	2,334,613	2,788,351	2,788,351	3,277,122	-	-

PROGRAM PRIORITIZATION FOR 2021-23

Agency Name: Board of Accountancy (SINGLE PROGRAM UNIT BUDGET)																			Agency Number: 12000	
2019-21 Biennium																				
Agency-Wide Priorities for 2021-23 Biennium																				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Priority (ranked with highest priority first)	Agency Initials	Program or Activity Initials	Program Unit/Activity Description	Identify Key Performance Measure(s)	Primary Purpose Program-Activity Code	GF	LF	OF	NL-OF	FF	NL-FF	TOTAL FUNDS	Pos.	FTE	New or Enhanced Program (Y/N)	Included as Reduction Option (Y/N)	Legal Req. Code (C, D, FM, FO, S)	Legal Citation		
Agcy	Prgm/Div																			
	1		Examination & Licensing	3	3			1,146,992				\$ 1,146,992	4	3.50	N	N			Mandated by statute	
	2		Investigation/Ajudication	2	3			1,999,044				\$ 1,999,044	3	3.00	N	N			Mandated by statute	
	3		Peer Review/CPE	3	3			131,084				\$ 131,084	1	1.00	N	N			Mandated by statute	
												\$ -								
												\$ -								
												\$ -								
												\$ -								
								3,277,120	-	-	-	\$ 3,277,120	8	7.50						

7. Primary Purpose Program/Activity Exists

- 1 Civil Justice
- 2 Community Development
- 3 Consumer Protection
- 4 Administrative Function
- 5 Criminal Justice
- 6 Economic Development
- 7 Education & Skill Development
- 8 Emergency Services
- 9 Environmental Protection
- 10 Public Health
- 11 Recreation, Heritage, or Cultural
- 12 Social Support

19. Legal Requirement Code

- C Constitutional
- D Debt Service
- FM Federal - Mandatory
- FO Federal - Optional (once you choose to participate, certain requi
- S Statutory

Within each Program/Division area, prioritize each Budget Program Unit (Activities) by detail budget level in ORBITS

Document criteria used to prioritize activities:

2021-23 Biennium

10% Reduction Options

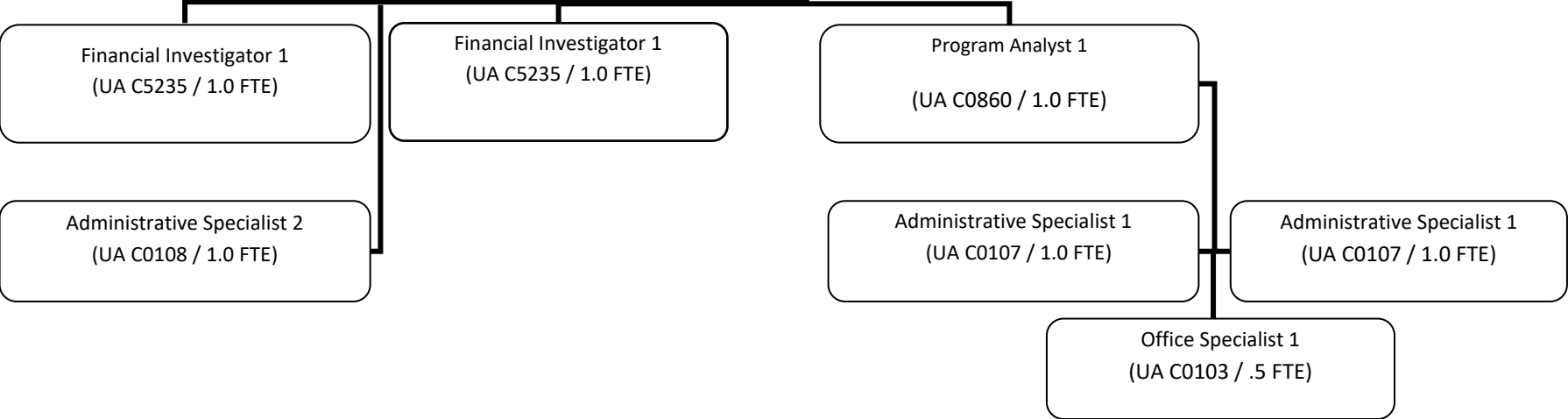
Activity or Program (which program or activity will not be undertaken)	Describe Reduction (Describe the effects of this reduction. include positions and FTE in 2019-21 and 2021-23)	Amount and Fund Type (GF, LF, OF, FF. Identify Revenue Source for OF, FF)	Rank and Justification (Rank the activities or programs not undertaken in order of lowest cost for benefit obtained)
Out of state travel	No effect on FTE Reduction of participation in conferences sponsored by national regulatory associations	\$25,000 OF License and exam fees	1 Board and staff members will be less able to stay current with emerging best practices of regulatory issues presented and discussed at national meetings
In-state Travel	No effect on FTE Increased number of board and committee meetings by telephone conference; less investigator travel	\$35,000 OF License and exam fees	2 Some delay in and compromise in quality of board and committee meetings as well as investigations
Agency Programs	No effect on FTE. Reduction of extraordinary expenses related to CPA Exam	\$5,000 OF License and exam fees	3 Unplanned Exam expenses have been minimal; reduction of this expenditure could cause delays in licensure and increase liability
Employee Training	No effect on FTE Eliminate training offered to staff members that has costs to agency	\$15,000 OF License and exam fees	6 staff expertise will diminish
IT Expendable Property	No effect on FTE Eliminates some ability to replace aging equipment at recommended replacement times	\$10,000 OF License and exam fees	7 Public protection will be compromised due to out of date equipment and technology resources.
IT Professional Services	No effect on FTE Reduction in funds to pay for IT systems improvements	\$45,000 OF License and exam fees	8 Delayed implementation of IT systems upgrades and maintenance
Professional Services	No effect on FTE	\$150,000 OF License and exam fees	9 Public protection may be compromised due to the inability to timely investigate complex cases / pay for administrative law judges.

2021-23 Biennium

	Eliminates some contracts with outside investigators for complex cases; limits resources to pay contested case costs		
Total 10% Reduction		\$285,000 OF	

BOARD OF ACCOUNTANCY
(5 CPA Professional Members/1 Public Accountant Professional Member / 1 Public Member)
[Governor Appointed and Senate Confirmed]

EXECUTIVE DIRECTOR
Principal Executive/Manager D (MEAH Z7006/1.0 FTE)

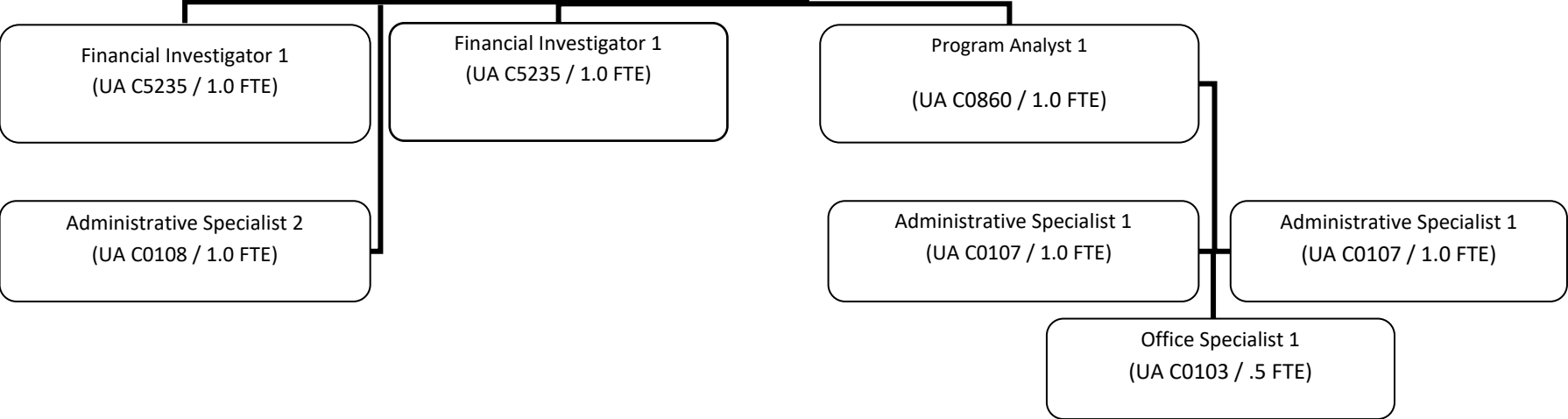


Board of Accountancy Organizational Chart – 2019-21

X Agency Request Budget 2021-23

BOARD OF ACCOUNTANCY
 (5 CPA Professional Members/1 Public Accountant Professional Member / 1 Public Member)
[Governor Appointed and Senate Confirmed]

EXECUTIVE DIRECTOR
 Principal Executive/Manager D (MEAH Z7006/1.0 FTE)



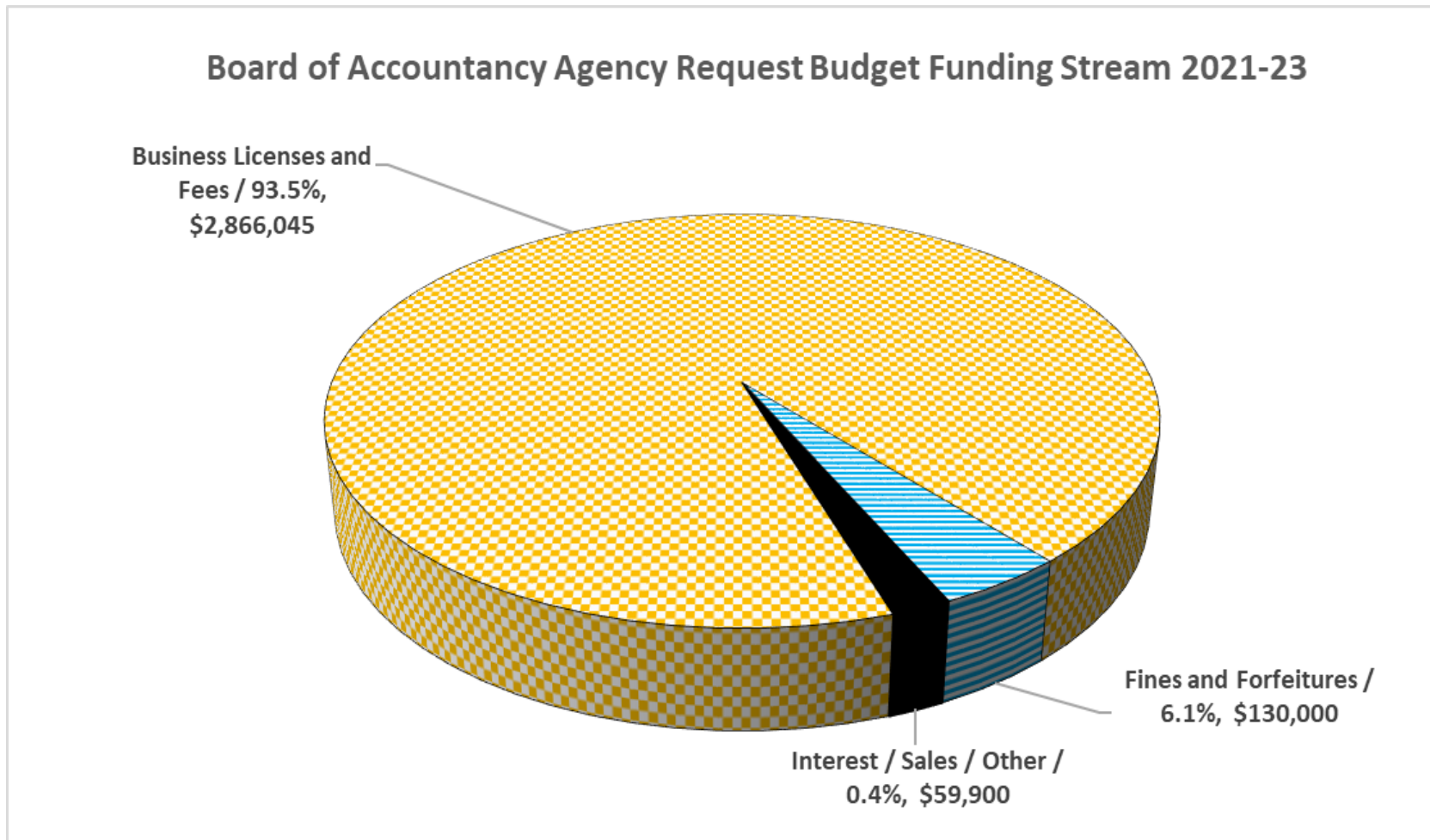
Board of Accountancy Organizational Chart – 2020-23

X Agency Request Budget 2021-23

Revenue Narrative

The Board of Accountancy is a 100% Other Funds Agency whose primary revenue stream is from fees for licensure. The Board projects its revenue conservatively, based on the following assumptions for 2021-23:

- 1) The examination and licensee base of the Board has remained stable over time. The 2021-23 revenue forecast assumes no growth in the regulated population subject to Board fees.
- 2) The Board is not proposing any fee increases for the 2021-23 budget cycle.



DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Source	Fund	ORBITS Revenue Acct	2017-2019 Actuals	2019-21 Legislatively Adopted	2019-21 Estimated	2021-23		
						Agency Request	Governor's	Legislatively Adopted
Business Lic & Fees	OF	0205	\$2,716,668	\$2,533,515	\$2,533,515	\$2,866,045		
Fines & Forfeitures	OF	0205	\$227,127	\$130,000	\$130,000	\$130,000		
Interest Income	OF	0205	\$84,906	\$55,000	\$55,000	\$55,000		
Sales Income	OF	0205	\$1,278	\$900	\$900	\$900		
Other Revenues	OF	0205	\$4,119	\$4,000	\$6,635	\$4,000		
			\$3,034,098	\$2,723,415	\$2,723,415	\$3,055,945		

* The amounts above do not include existing cash balance.

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Accountancy, Board of
2021-23 Biennium

Agency Number: 12000

Cross Reference Number: 12000-000-00-00-00000

<i>Source</i>	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
Other Funds						
Business Lic and Fees	2,716,668	2,533,515	2,533,515	2,866,045	-	-
Fines and Forfeitures	227,127	130,000	130,000	130,000	-	-
Interest Income	84,906	55,000	55,000	55,000	-	-
Sales Income	1,278	900	900	900	-	-
Other Revenues	4,119	4,000	4,000	4,000	-	-
Total Other Funds	\$3,034,098	\$2,723,415	\$2,723,415	\$3,055,945	-	-

DETAIL OF LOTTERY FUNDS, OTHER FUNDS, AND FEDERAL FUNDS REVENUE

Accountancy, Board of
2021-23 Biennium

Agency Number: 12000
Cross Reference Number: 12000-001-00-00-00000

<i>Source</i>	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Leg Approved Budget	2021-23 Agency Request Budget	2021-23 Governor's Budget	2021-23 Leg. Adopted Budget
Other Funds						
Business Lic and Fees	2,716,668	2,533,515	2,533,515	2,866,045	-	-
Fines and Forfeitures	227,127	130,000	130,000	130,000	-	-
Interest Income	84,906	55,000	55,000	55,000	-	-
Sales Income	1,278	900	900	900	-	-
Other Revenues	4,119	4,000	4,000	4,000	-	-
Total Other Funds	\$3,034,098	\$2,723,415	\$2,723,415	\$3,055,945	-	-

BUDGET NARRATIVE – BOARD OF ACCOUNTANCY

Program Unit Narrative

The Board of Accountancy is a single program unit budget. As such, all required information for program units has been integrated by appropriate headings into the agency summary narrative. This includes integration of the policy packages narrative into the agency summary narrative. Only the ORBITS form BPR 013 (Essential and Policy package Fiscal Impact Summary) follows here under this tab, and the PICS package fiscal report on the policy packages (PPDPFISCAL).

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 010 - Non-PICS Psnl Svc / Vacancy Factor

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Personal Services							
Overtime Payments	-	-	175	-	-	-	175
Public Employees' Retire Cont	-	-	30	-	-	-	30
Pension Obligation Bond	-	-	9,208	-	-	-	9,208
Social Security Taxes	-	-	13	-	-	-	13
Mass Transit Tax	-	-	806	-	-	-	806
Vacancy Savings	-	-	3,685	-	-	-	3,685
Total Personal Services	-	-	\$13,917	-	-	-	\$13,917
Total Expenditures							
Total Expenditures	-	-	13,917	-	-	-	13,917
Total Expenditures	-	-	\$13,917	-	-	-	\$13,917
Ending Balance							
Ending Balance	-	-	(13,917)	-	-	-	(13,917)
Total Ending Balance	-	-	(\$13,917)	-	-	-	(\$13,917)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

**Accountancy, Board of
Pkg: 031 - Standard Inflation**

**Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000**

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Instate Travel	-	-	1,557	-	-	-	1,557
Out of State Travel	-	-	1,121	-	-	-	1,121
Employee Training	-	-	716	-	-	-	716
Office Expenses	-	-	1,949	-	-	-	1,949
Telecommunications	-	-	1,993	-	-	-	1,993
State Gov. Service Charges	-	-	55,182	-	-	-	55,182
Data Processing	-	-	2,879	-	-	-	2,879
Publicity and Publications	-	-	527	-	-	-	527
Professional Services	-	-	9,033	-	-	-	9,033
IT Professional Services	-	-	3,141	-	-	-	3,141
Attorney General	-	-	82,209	-	-	-	82,209
Employee Recruitment and Develop	-	-	56	-	-	-	56
Dues and Subscriptions	-	-	820	-	-	-	820
Facilities Rental and Taxes	-	-	6,562	-	-	-	6,562
Agency Program Related S and S	-	-	732	-	-	-	732
Other Services and Supplies	-	-	6,730	-	-	-	6,730
Expendable Prop 250 - 5000	-	-	259	-	-	-	259
IT Expendable Property	-	-	679	-	-	-	679
Total Services & Supplies	-	-	\$176,145	-	-	-	\$176,145
Total Expenditures							
Total Expenditures	-	-	176,145	-	-	-	176,145
Total Expenditures	-	-	\$176,145	-	-	-	\$176,145

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 031 - Standard Inflation

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Ending Balance							
Ending Balance	-	-	(176,145)	-	-	-	(176,145)
Total Ending Balance	-	-	(\$176,145)	-	-	-	(\$176,145)

ESSENTIAL AND POLICY PACKAGE FISCAL IMPACT SUMMARY

Accountancy, Board of
Pkg: 032 - Above Standard Inflation

Cross Reference Name: Accountancy, Board of
Cross Reference Number: 12000-001-00-00-00000

<i>Description</i>	General Fund	Lottery Funds	Other Funds	Federal Funds	Nonlimited Other Funds	Nonlimited Federal Funds	All Funds
Services & Supplies							
Data Processing	-	-	64,148	-	-	-	64,148
Other Services and Supplies	-	-	55,064	-	-	-	55,064
Total Services & Supplies	-	-	\$119,212	-	-	-	\$119,212
Total Expenditures							
Total Expenditures	-	-	119,212	-	-	-	119,212
Total Expenditures	-	-	\$119,212	-	-	-	\$119,212
Ending Balance							
Ending Balance	-	-	(119,212)	-	-	-	(119,212)
Total Ending Balance	-	-	(\$119,212)	-	-	-	(\$119,212)

Accountancy, Board of

**Summary Cross Reference Listing and Packages
2021-23 Biennium**

Agency Number: 12000

BAM Analyst: Perkins, Alexander

Budget Coordinator: Tennimon, Amy - (503)373-1606

Cross Reference Number	Cross Reference Description	Package Number	Priority	Package Description	Package Group
001-00-00-00000	Accountancy, Board of	010	0	Non-PICS Psnl Svc / Vacancy Factor	Essential Packages
001-00-00-00000	Accountancy, Board of	021	0	Phase-in	Essential Packages
001-00-00-00000	Accountancy, Board of	022	0	Phase-out Pgm & One-time Costs	Essential Packages
001-00-00-00000	Accountancy, Board of	031	0	Standard Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	032	0	Above Standard Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	033	0	Exceptional Inflation	Essential Packages
001-00-00-00000	Accountancy, Board of	080	0	March 2020 Eboard	Policy Packages
001-00-00-00000	Accountancy, Board of	081	0	April 2020 Eboard	Policy Packages
001-00-00-00000	Accountancy, Board of	082	0	May 2020 Eboard	Policy Packages
001-00-00-00000	Accountancy, Board of	083	0	June 2020 Eboard	Policy Packages

Accountancy, Board of

**Policy Package List by Priority
2021-23 Biennium**

Agency Number: 12000

BAM Analyst: Perkins, Alexander

Budget Coordinator: Tennimon, Amy - (503)373-1606

Priority	Policy Pkg Number	Policy Pkg Description	Summary Cross Reference Number	Cross Reference Description
0	080	March 2020 Eboard	001-00-00-00000	Accountancy, Board of
	081	April 2020 Eboard	001-00-00-00000	Accountancy, Board of
	082	May 2020 Eboard	001-00-00-00000	Accountancy, Board of
	083	June 2020 Eboard	001-00-00-00000	Accountancy, Board of

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2021-23 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000**

<i>DESCRIPTION</i>	<i>2017-19 Actuals</i>	<i>2019-21 Leg Adopted Budget</i>	<i>2019-21 Emergency Boards</i>	<i>2019-21 Leg Approved Budget</i>	<i>2021-23 Base Budget</i>	<i>2021-23 Current Service Level</i>
BEGINNING BALANCE						
0025 Beginning Balance						
3400 Other Funds Ltd	1,621,147	1,903,493	-	1,903,493	1,903,493	1,903,493
0030 Beginning Balance Adjustment						
3400 Other Funds Ltd	-	-	-	-	371,875	371,875
TOTAL BEGINNING BALANCE						
3400 Other Funds Ltd	1,621,147	1,903,493	-	1,903,493	2,275,368	2,275,368
TOTAL BEGINNING BALANCE	\$1,621,147	\$1,903,493	-	\$1,903,493	\$2,275,368	\$2,275,368

REVENUE CATEGORIES

LICENSES AND FEES

0205 Business Lic and Fees

 3400 Other Funds Ltd 2,716,668 2,533,515 - 2,533,515 2,866,045 2,866,045

FINES, RENTS AND ROYALTIES

0505 Fines and Forfeitures

 3400 Other Funds Ltd 227,127 130,000 - 130,000 130,000 130,000

INTEREST EARNINGS

0605 Interest Income

 3400 Other Funds Ltd 84,906 55,000 - 55,000 55,000 55,000

SALES INCOME

0705 Sales Income

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2021-23 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000**

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
3400 Other Funds Ltd	1,278	900	-	900	900	900
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	4,119	4,000	-	4,000	4,000	4,000
REVENUES						
3400 Other Funds Ltd	3,034,098	2,723,415	-	2,723,415	3,055,945	3,055,945
AVAILABLE REVENUES						
3400 Other Funds Ltd	4,655,245	4,626,908	-	4,626,908	5,331,313	5,331,313
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	854,436	901,908	-	901,908	1,036,260	1,036,260
3170 Overtime Payments						
3400 Other Funds Ltd	12,634	4,079	-	4,079	4,079	4,254
3190 All Other Differential						
3400 Other Funds Ltd	6,290	-	-	-	-	-
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	873,360	905,987	-	905,987	1,040,339	1,040,514
TOTAL SALARIES & WAGES	\$873,360	\$905,987	-	\$905,987	\$1,040,339	\$1,040,514

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2021-23 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000**

<i>DESCRIPTION</i>	<i>2017-19 Actuals</i>	<i>2019-21 Leg Adopted Budget</i>	<i>2019-21 Emergency Boards</i>	<i>2019-21 Leg Approved Budget</i>	<i>2021-23 Base Budget</i>	<i>2021-23 Current Service Level</i>
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	330	427	-	427	435	435
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	146,808	152,860	-	152,860	177,315	177,345
3221 Pension Obligation Bond						
3400 Other Funds Ltd	51,839	51,053	-	51,053	51,053	60,261
3230 Social Security Taxes						
3400 Other Funds Ltd	65,574	69,305	-	69,305	79,583	79,596
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	367	464	-	464	345	345
3260 Mass Transit Tax						
3400 Other Funds Ltd	5,234	5,436	-	5,436	5,436	6,242
3270 Flexible Benefits						
3400 Other Funds Ltd	207,282	281,472	-	281,472	286,740	286,740
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	477,434	561,017	-	561,017	600,907	610,964
TOTAL OTHER PAYROLL EXPENSES	\$477,434	\$561,017	-	\$561,017	\$600,907	\$610,964

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

Accountancy, Board of

Agency Number: 12000

Agency Worksheet - Revenues & Expenditures
 2021-23 Biennium
 Accountancy, Board of

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 12000-000-00-00-00000

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
3400 Other Funds Ltd	-	(13,386)	-	(13,386)	(13,386)	(9,701)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(5,255)	-	(5,255)	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	(18,641)	-	(18,641)	(13,386)	(9,701)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$18,641)	-	(\$18,641)	(\$13,386)	(\$9,701)
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	1,350,794	1,448,363	-	1,448,363	1,627,860	1,641,777
TOTAL PERSONAL SERVICES	\$1,350,794	\$1,448,363	-	\$1,448,363	\$1,627,860	\$1,641,777
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	14,404	36,216	-	36,216	36,216	37,773
4125 Out of State Travel						
3400 Other Funds Ltd	3,786	26,059	-	26,059	26,059	27,180
4150 Employee Training						
3400 Other Funds Ltd	29,477	16,641	-	16,641	16,641	17,357
4175 Office Expenses						
3400 Other Funds Ltd	38,185	45,333	-	45,333	45,333	47,282
4200 Telecommunications						
3400 Other Funds Ltd	20,369	46,342	-	46,342	46,342	48,335

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2021-23 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000**

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
4225 State Gov. Service Charges						
3400 Other Funds Ltd	60,812	85,182	-	85,182	85,182	140,364
4250 Data Processing						
3400 Other Funds Ltd	33,855	66,951	-	66,951	66,951	133,978
4275 Publicity and Publications						
3400 Other Funds Ltd	4,926	12,254	-	12,254	12,254	12,781
4300 Professional Services						
3400 Other Funds Ltd	96,792	158,472	-	158,472	158,472	167,505
4315 IT Professional Services						
3400 Other Funds Ltd	-	55,109	-	55,109	55,109	58,250
4325 Attorney General						
3400 Other Funds Ltd	324,545	423,103	-	423,103	423,103	505,312
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	1,248	1,298	-	1,298	1,298	1,354
4400 Dues and Subscriptions						
3400 Other Funds Ltd	14,796	19,073	-	19,073	19,073	19,893
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	120,155	152,605	-	152,605	152,605	159,167
4575 Agency Program Related S and S						
3400 Other Funds Ltd	12,157	17,029	-	17,029	17,029	17,761
4650 Other Services and Supplies						

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2021-23 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-000-00-00-00000**

<i>DESCRIPTION</i>	<i>2017-19 Actuals</i>	<i>2019-21 Leg Adopted Budget</i>	<i>2019-21 Emergency Boards</i>	<i>2019-21 Leg Approved Budget</i>	<i>2021-23 Base Budget</i>	<i>2021-23 Current Service Level</i>
3400 Other Funds Ltd	182,564	156,515	-	156,515	156,515	218,309
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	8,503	6,026	-	6,026	6,026	6,285
4715 IT Expendable Property						
3400 Other Funds Ltd	17,245	15,780	-	15,780	15,780	16,459
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	983,819	1,339,988	-	1,339,988	1,339,988	1,635,345
TOTAL SERVICES & SUPPLIES	\$983,819	\$1,339,988	-	\$1,339,988	\$1,339,988	\$1,635,345
EXPENDITURES						
3400 Other Funds Ltd	2,334,613	2,788,351	-	2,788,351	2,967,848	3,277,122
ENDING BALANCE						
3400 Other Funds Ltd	2,320,632	1,838,557	-	1,838,557	2,363,465	2,054,191
TOTAL ENDING BALANCE	\$2,320,632	\$1,838,557	-	\$1,838,557	\$2,363,465	\$2,054,191
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	8	-	8	8	8
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	7.50	7.50	-	7.50	7.50	7.50

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2021-23 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000**

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
3400 Other Funds Ltd	1,278	900	-	900	900	900
OTHER						
0975 Other Revenues						
3400 Other Funds Ltd	4,119	4,000	-	4,000	4,000	4,000
REVENUES						
3400 Other Funds Ltd	3,034,098	2,723,415	-	2,723,415	3,055,945	3,055,945
AVAILABLE REVENUES						
3400 Other Funds Ltd	4,655,245	4,626,908	-	4,626,908	5,331,313	5,331,313
EXPENDITURES						
PERSONAL SERVICES						
SALARIES & WAGES						
3110 Class/Unclass Sal. and Per Diem						
3400 Other Funds Ltd	854,436	901,908	-	901,908	1,036,260	1,036,260
3170 Overtime Payments						
3400 Other Funds Ltd	12,634	4,079	-	4,079	4,079	4,254
3190 All Other Differential						
3400 Other Funds Ltd	6,290	-	-	-	-	-
TOTAL SALARIES & WAGES						
3400 Other Funds Ltd	873,360	905,987	-	905,987	1,040,339	1,040,514
TOTAL SALARIES & WAGES	\$873,360	\$905,987	-	\$905,987	\$1,040,339	\$1,040,514

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2021-23 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000**

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
OTHER PAYROLL EXPENSES						
3210 Empl. Rel. Bd. Assessments						
3400 Other Funds Ltd	330	427	-	427	435	435
3220 Public Employees' Retire Cont						
3400 Other Funds Ltd	146,808	152,860	-	152,860	177,315	177,345
3221 Pension Obligation Bond						
3400 Other Funds Ltd	51,839	51,053	-	51,053	51,053	60,261
3230 Social Security Taxes						
3400 Other Funds Ltd	65,574	69,305	-	69,305	79,583	79,596
3250 Worker's Comp. Assess. (WCD)						
3400 Other Funds Ltd	367	464	-	464	345	345
3260 Mass Transit Tax						
3400 Other Funds Ltd	5,234	5,436	-	5,436	5,436	6,242
3270 Flexible Benefits						
3400 Other Funds Ltd	207,282	281,472	-	281,472	286,740	286,740
TOTAL OTHER PAYROLL EXPENSES						
3400 Other Funds Ltd	477,434	561,017	-	561,017	600,907	610,964
TOTAL OTHER PAYROLL EXPENSES	\$477,434	\$561,017	-	\$561,017	\$600,907	\$610,964
P.S. BUDGET ADJUSTMENTS						
3455 Vacancy Savings						

Accountancy, Board of

Agency Number: 12000

Agency Worksheet - Revenues & Expenditures
 2021-23 Biennium
 Accountancy, Board of

Version: V - 01 - Agency Request Budget
 Cross Reference Number: 12000-001-00-00-00000

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
3400 Other Funds Ltd	-	(13,386)	-	(13,386)	(13,386)	(9,701)
3465 Reconciliation Adjustment						
3400 Other Funds Ltd	-	(5,255)	-	(5,255)	-	-
TOTAL P.S. BUDGET ADJUSTMENTS						
3400 Other Funds Ltd	-	(18,641)	-	(18,641)	(13,386)	(9,701)
TOTAL P.S. BUDGET ADJUSTMENTS	-	(\$18,641)	-	(\$18,641)	(\$13,386)	(\$9,701)
TOTAL PERSONAL SERVICES						
3400 Other Funds Ltd	1,350,794	1,448,363	-	1,448,363	1,627,860	1,641,777
TOTAL PERSONAL SERVICES	\$1,350,794	\$1,448,363	-	\$1,448,363	\$1,627,860	\$1,641,777
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	14,404	36,216	-	36,216	36,216	37,773
4125 Out of State Travel						
3400 Other Funds Ltd	3,786	26,059	-	26,059	26,059	27,180
4150 Employee Training						
3400 Other Funds Ltd	29,477	16,641	-	16,641	16,641	17,357
4175 Office Expenses						
3400 Other Funds Ltd	38,185	45,333	-	45,333	45,333	47,282
4200 Telecommunications						
3400 Other Funds Ltd	20,369	46,342	-	46,342	46,342	48,335

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2021-23 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000**

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
4225 State Gov. Service Charges						
3400 Other Funds Ltd	60,812	85,182	-	85,182	85,182	140,364
4250 Data Processing						
3400 Other Funds Ltd	33,855	66,951	-	66,951	66,951	133,978
4275 Publicity and Publications						
3400 Other Funds Ltd	4,926	12,254	-	12,254	12,254	12,781
4300 Professional Services						
3400 Other Funds Ltd	96,792	158,472	-	158,472	158,472	167,505
4315 IT Professional Services						
3400 Other Funds Ltd	-	55,109	-	55,109	55,109	58,250
4325 Attorney General						
3400 Other Funds Ltd	324,545	423,103	-	423,103	423,103	505,312
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	1,248	1,298	-	1,298	1,298	1,354
4400 Dues and Subscriptions						
3400 Other Funds Ltd	14,796	19,073	-	19,073	19,073	19,893
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	120,155	152,605	-	152,605	152,605	159,167
4575 Agency Program Related S and S						
3400 Other Funds Ltd	12,157	17,029	-	17,029	17,029	17,761
4650 Other Services and Supplies						

Accountancy, Board of

Agency Number: 12000

**Agency Worksheet - Revenues & Expenditures
2021-23 Biennium
Accountancy, Board of**

**Version: V - 01 - Agency Request Budget
Cross Reference Number: 12000-001-00-00-00000**

DESCRIPTION	2017-19 Actuals	2019-21 Leg Adopted Budget	2019-21 Emergency Boards	2019-21 Leg Approved Budget	2021-23 Base Budget	2021-23 Current Service Level
3400 Other Funds Ltd	182,564	156,515	-	156,515	156,515	218,309
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	8,503	6,026	-	6,026	6,026	6,285
4715 IT Expendable Property						
3400 Other Funds Ltd	17,245	15,780	-	15,780	15,780	16,459
TOTAL SERVICES & SUPPLIES						
3400 Other Funds Ltd	983,819	1,339,988	-	1,339,988	1,339,988	1,635,345
TOTAL SERVICES & SUPPLIES	\$983,819	\$1,339,988	-	\$1,339,988	\$1,339,988	\$1,635,345
EXPENDITURES						
3400 Other Funds Ltd	2,334,613	2,788,351	-	2,788,351	2,967,848	3,277,122
ENDING BALANCE						
3400 Other Funds Ltd	2,320,632	1,838,557	-	1,838,557	2,363,465	2,054,191
TOTAL ENDING BALANCE	\$2,320,632	\$1,838,557	-	\$1,838,557	\$2,363,465	\$2,054,191
AUTHORIZED POSITIONS						
8150 Class/Unclass Positions	8	8	-	8	8	8
AUTHORIZED FTE POSITIONS						
8250 Class/Unclass FTE Positions	7.50	7.50	-	7.50	7.50	7.50

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	1,903,493	-	1,903,493	-	1,903,493
0030 Beginning Balance Adjustment					
3400 Other Funds Ltd	371,875	-	371,875	-	371,875
TOTAL BEGINNING BALANCE					
3400 Other Funds Ltd	2,275,368	-	2,275,368	-	2,275,368
REVENUE CATEGORIES					
LICENSES AND FEES					
0205 Business Lic and Fees					
3400 Other Funds Ltd	2,866,045	-	2,866,045	-	2,866,045
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures					
3400 Other Funds Ltd	130,000	-	130,000	-	130,000
INTEREST EARNINGS					
0605 Interest Income					
3400 Other Funds Ltd	55,000	-	55,000	-	55,000
SALES INCOME					
0705 Sales Income					
3400 Other Funds Ltd	900	-	900	-	900
OTHER					
0975 Other Revenues					
3400 Other Funds Ltd	4,000	-	4,000	-	4,000

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
TOTAL REVENUES					
3400 Other Funds Ltd	3,055,945	-	3,055,945	-	3,055,945
AVAILABLE REVENUES					
3400 Other Funds Ltd	5,331,313	-	5,331,313	-	5,331,313
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	1,036,260	-	1,036,260	-	1,036,260
3170 Overtime Payments					
3400 Other Funds Ltd	4,079	175	4,254	-	4,254
TOTAL SALARIES & WAGES					
3400 Other Funds Ltd	1,040,339	175	1,040,514	-	1,040,514
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	435	-	435	-	435
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	177,315	30	177,345	-	177,345
3221 Pension Obligation Bond					
3400 Other Funds Ltd	51,053	9,208	60,261	-	60,261
3230 Social Security Taxes					
3400 Other Funds Ltd	79,583	13	79,596	-	79,596
3250 Worker's Comp. Assess. (WCD)					

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
3400 Other Funds Ltd	345	-	345	-	345
3260 Mass Transit Tax					
3400 Other Funds Ltd	5,436	806	6,242	-	6,242
3270 Flexible Benefits					
3400 Other Funds Ltd	286,740	-	286,740	-	286,740
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	600,907	10,057	610,964	-	610,964
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
3400 Other Funds Ltd	(13,386)	3,685	(9,701)	-	(9,701)
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	1,627,860	13,917	1,641,777	-	1,641,777
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	36,216	1,557	37,773	-	37,773
4125 Out of State Travel					
3400 Other Funds Ltd	26,059	1,121	27,180	-	27,180
4150 Employee Training					
3400 Other Funds Ltd	16,641	716	17,357	-	17,357
4175 Office Expenses					
3400 Other Funds Ltd	45,333	1,949	47,282	-	47,282
4200 Telecommunications					
3400 Other Funds Ltd	46,342	1,993	48,335	-	48,335

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
4225 State Gov. Service Charges					
3400 Other Funds Ltd	85,182	55,182	140,364	-	140,364
4250 Data Processing					
3400 Other Funds Ltd	66,951	67,027	133,978	-	133,978
4275 Publicity and Publications					
3400 Other Funds Ltd	12,254	527	12,781	-	12,781
4300 Professional Services					
3400 Other Funds Ltd	158,472	9,033	167,505	-	167,505
4315 IT Professional Services					
3400 Other Funds Ltd	55,109	3,141	58,250	-	58,250
4325 Attorney General					
3400 Other Funds Ltd	423,103	82,209	505,312	-	505,312
4375 Employee Recruitment and Develop					
3400 Other Funds Ltd	1,298	56	1,354	-	1,354
4400 Dues and Subscriptions					
3400 Other Funds Ltd	19,073	820	19,893	-	19,893
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	152,605	6,562	159,167	-	159,167
4575 Agency Program Related S and S					
3400 Other Funds Ltd	17,029	732	17,761	-	17,761
4650 Other Services and Supplies					
3400 Other Funds Ltd	156,515	61,794	218,309	-	218,309
4700 Expendable Prop 250 - 5000					

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
3400 Other Funds Ltd	6,026	259	6,285	-	6,285
4715 IT Expendable Property					
3400 Other Funds Ltd	15,780	679	16,459	-	16,459
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	1,339,988	295,357	1,635,345	-	1,635,345
TOTAL EXPENDITURES					
3400 Other Funds Ltd	2,967,848	309,274	3,277,122	-	3,277,122
ENDING BALANCE					
3400 Other Funds Ltd	2,363,465	(309,274)	2,054,191	-	2,054,191
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	8	-	8	-	8
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	7.50	-	7.50	-	7.50

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
BEGINNING BALANCE					
0025 Beginning Balance					
3400 Other Funds Ltd	1,903,493	-	1,903,493	-	1,903,493
0030 Beginning Balance Adjustment					
3400 Other Funds Ltd	371,875	-	371,875	-	371,875
TOTAL BEGINNING BALANCE					
3400 Other Funds Ltd	2,275,368	-	2,275,368	-	2,275,368
REVENUE CATEGORIES					
LICENSES AND FEES					
0205 Business Lic and Fees					
3400 Other Funds Ltd	2,866,045	-	2,866,045	-	2,866,045
FINES, RENTS AND ROYALTIES					
0505 Fines and Forfeitures					
3400 Other Funds Ltd	130,000	-	130,000	-	130,000
INTEREST EARNINGS					
0605 Interest Income					
3400 Other Funds Ltd	55,000	-	55,000	-	55,000
SALES INCOME					
0705 Sales Income					
3400 Other Funds Ltd	900	-	900	-	900
OTHER					
0975 Other Revenues					
3400 Other Funds Ltd	4,000	-	4,000	-	4,000

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
TOTAL REVENUES					
3400 Other Funds Ltd	3,055,945	-	3,055,945	-	3,055,945
AVAILABLE REVENUES					
3400 Other Funds Ltd	5,331,313	-	5,331,313	-	5,331,313
EXPENDITURES					
PERSONAL SERVICES					
SALARIES & WAGES					
3110 Class/Unclass Sal. and Per Diem					
3400 Other Funds Ltd	1,036,260	-	1,036,260	-	1,036,260
3170 Overtime Payments					
3400 Other Funds Ltd	4,079	175	4,254	-	4,254
TOTAL SALARIES & WAGES					
3400 Other Funds Ltd	1,040,339	175	1,040,514	-	1,040,514
OTHER PAYROLL EXPENSES					
3210 Empl. Rel. Bd. Assessments					
3400 Other Funds Ltd	435	-	435	-	435
3220 Public Employees' Retire Cont					
3400 Other Funds Ltd	177,315	30	177,345	-	177,345
3221 Pension Obligation Bond					
3400 Other Funds Ltd	51,053	9,208	60,261	-	60,261
3230 Social Security Taxes					
3400 Other Funds Ltd	79,583	13	79,596	-	79,596
3250 Worker's Comp. Assess. (WCD)					

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
3400 Other Funds Ltd	345	-	345	-	345
3260 Mass Transit Tax					
3400 Other Funds Ltd	5,436	806	6,242	-	6,242
3270 Flexible Benefits					
3400 Other Funds Ltd	286,740	-	286,740	-	286,740
TOTAL OTHER PAYROLL EXPENSES					
3400 Other Funds Ltd	600,907	10,057	610,964	-	610,964
P.S. BUDGET ADJUSTMENTS					
3455 Vacancy Savings					
3400 Other Funds Ltd	(13,386)	3,685	(9,701)	-	(9,701)
TOTAL PERSONAL SERVICES					
3400 Other Funds Ltd	1,627,860	13,917	1,641,777	-	1,641,777
SERVICES & SUPPLIES					
4100 Instate Travel					
3400 Other Funds Ltd	36,216	1,557	37,773	-	37,773
4125 Out of State Travel					
3400 Other Funds Ltd	26,059	1,121	27,180	-	27,180
4150 Employee Training					
3400 Other Funds Ltd	16,641	716	17,357	-	17,357
4175 Office Expenses					
3400 Other Funds Ltd	45,333	1,949	47,282	-	47,282
4200 Telecommunications					
3400 Other Funds Ltd	46,342	1,993	48,335	-	48,335

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
4225 State Gov. Service Charges					
3400 Other Funds Ltd	85,182	55,182	140,364	-	140,364
4250 Data Processing					
3400 Other Funds Ltd	66,951	67,027	133,978	-	133,978
4275 Publicity and Publications					
3400 Other Funds Ltd	12,254	527	12,781	-	12,781
4300 Professional Services					
3400 Other Funds Ltd	158,472	9,033	167,505	-	167,505
4315 IT Professional Services					
3400 Other Funds Ltd	55,109	3,141	58,250	-	58,250
4325 Attorney General					
3400 Other Funds Ltd	423,103	82,209	505,312	-	505,312
4375 Employee Recruitment and Develop					
3400 Other Funds Ltd	1,298	56	1,354	-	1,354
4400 Dues and Subscriptions					
3400 Other Funds Ltd	19,073	820	19,893	-	19,893
4425 Facilities Rental and Taxes					
3400 Other Funds Ltd	152,605	6,562	159,167	-	159,167
4575 Agency Program Related S and S					
3400 Other Funds Ltd	17,029	732	17,761	-	17,761
4650 Other Services and Supplies					
3400 Other Funds Ltd	156,515	61,794	218,309	-	218,309
4700 Expendable Prop 250 - 5000					

Description	2021-23 Base Budget	Essential Packages	2021-23 Current Service Level	Policy Packages	2021-23 Agency Request Budget
3400 Other Funds Ltd	6,026	259	6,285	-	6,285
4715 IT Expendable Property					
3400 Other Funds Ltd	15,780	679	16,459	-	16,459
TOTAL SERVICES & SUPPLIES					
3400 Other Funds Ltd	1,339,988	295,357	1,635,345	-	1,635,345
TOTAL EXPENDITURES					
3400 Other Funds Ltd	2,967,848	309,274	3,277,122	-	3,277,122
ENDING BALANCE					
3400 Other Funds Ltd	2,363,465	(309,274)	2,054,191	-	2,054,191
AUTHORIZED POSITIONS					
8150 Class/Unclass Positions	8	-	8	-	8
AUTHORIZED FTE					
8250 Class/Unclass FTE Positions	7.50	-	7.50	-	7.50

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Non-PICS Psnl Svc / Vacancy Factor	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3170 Overtime Payments

3400 Other Funds Ltd 175 175 - -

OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd 30 30 - -

3221 Pension Obligation Bond

3400 Other Funds Ltd 9,208 9,208 - -

3230 Social Security Taxes

3400 Other Funds Ltd 13 13 - -

3260 Mass Transit Tax

3400 Other Funds Ltd 806 806 - -

OTHER PAYROLL EXPENSES

3400 Other Funds Ltd 10,057 10,057 - -

TOTAL OTHER PAYROLL EXPENSES

\$10,057 \$10,057 - -

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

3400 Other Funds Ltd 3,685 3,685 - -

PERSONAL SERVICES

3400 Other Funds Ltd 13,917 13,917 - -

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation	Pkg: 032 Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
TOTAL PERSONAL SERVICES	\$13,917	\$13,917	-	-		
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	1,557	-	1,557	-		
4125 Out of State Travel						
3400 Other Funds Ltd	1,121	-	1,121	-		
4150 Employee Training						
3400 Other Funds Ltd	716	-	716	-		
4175 Office Expenses						
3400 Other Funds Ltd	1,949	-	1,949	-		
4200 Telecommunications						
3400 Other Funds Ltd	1,993	-	1,993	-		
4225 State Gov. Service Charges						
3400 Other Funds Ltd	55,182	-	55,182	-		
4250 Data Processing						
3400 Other Funds Ltd	67,027	-	2,879	64,148		
4275 Publicity and Publications						
3400 Other Funds Ltd	527	-	527	-		
4300 Professional Services						
3400 Other Funds Ltd	9,033	-	9,033	-		
4315 IT Professional Services						
3400 Other Funds Ltd	3,141	-	3,141	-		
4325 Attorney General						

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Non-PICS Psnl Svc / Vacancy Factor	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
3400 Other Funds Ltd	82,209	-	82,209	-		
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	56	-	56	-		
4400 Dues and Subscriptions						
3400 Other Funds Ltd	820	-	820	-		
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	6,562	-	6,562	-		
4575 Agency Program Related S and S						
3400 Other Funds Ltd	732	-	732	-		
4650 Other Services and Supplies						
3400 Other Funds Ltd	61,794	-	6,730	55,064		
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	259	-	259	-		
4715 IT Expendable Property						
3400 Other Funds Ltd	679	-	679	-		
SERVICES & SUPPLIES						
3400 Other Funds Ltd	295,357	-	176,145	119,212		
TOTAL SERVICES & SUPPLIES	\$295,357	-	\$176,145	\$119,212		
EXPENDITURES						
3400 Other Funds Ltd	309,274	13,917	176,145	119,212		
TOTAL EXPENDITURES	\$309,274	\$13,917	\$176,145	\$119,212		
ENDING BALANCE						

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
3400 Other Funds Ltd	(309,274)	(13,917)	(176,145)	(119,212)		
TOTAL ENDING BALANCE	(\$309,274)	(\$13,917)	(\$176,145)	(\$119,212)		

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
-------------	--------------------------	---	--	---	--	--

EXPENDITURES

PERSONAL SERVICES

SALARIES & WAGES

3170 Overtime Payments

3400 Other Funds Ltd 175 175 - -

OTHER PAYROLL EXPENSES

3220 Public Employees Retire Cont

3400 Other Funds Ltd 30 30 - -

3221 Pension Obligation Bond

3400 Other Funds Ltd 9,208 9,208 - -

3230 Social Security Taxes

3400 Other Funds Ltd 13 13 - -

3260 Mass Transit Tax

3400 Other Funds Ltd 806 806 - -

OTHER PAYROLL EXPENSES

3400 Other Funds Ltd 10,057 10,057 - -

TOTAL OTHER PAYROLL EXPENSES

\$10,057 \$10,057 - -

P.S. BUDGET ADJUSTMENTS

3455 Vacancy Savings

3400 Other Funds Ltd 3,685 3,685 - -

PERSONAL SERVICES

3400 Other Funds Ltd 13,917 13,917 - -

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor	Pkg: 031 Standard Inflation	Pkg: 032 Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
TOTAL PERSONAL SERVICES	\$13,917	\$13,917	-	-		
SERVICES & SUPPLIES						
4100 Instate Travel						
3400 Other Funds Ltd	1,557	-	1,557	-		
4125 Out of State Travel						
3400 Other Funds Ltd	1,121	-	1,121	-		
4150 Employee Training						
3400 Other Funds Ltd	716	-	716	-		
4175 Office Expenses						
3400 Other Funds Ltd	1,949	-	1,949	-		
4200 Telecommunications						
3400 Other Funds Ltd	1,993	-	1,993	-		
4225 State Gov. Service Charges						
3400 Other Funds Ltd	55,182	-	55,182	-		
4250 Data Processing						
3400 Other Funds Ltd	67,027	-	2,879	64,148		
4275 Publicity and Publications						
3400 Other Funds Ltd	527	-	527	-		
4300 Professional Services						
3400 Other Funds Ltd	9,033	-	9,033	-		
4315 IT Professional Services						
3400 Other Funds Ltd	3,141	-	3,141	-		
4325 Attorney General						

Description	Total Essential Packages	Pkg: 010	Pkg: 031	Pkg: 032		
		Non-PICS Psnl Svc / Vacancy Factor	Standard Inflation	Above Standard Inflation		
		Priority: 00	Priority: 00	Priority: 00		
3400 Other Funds Ltd	82,209	-	82,209	-		
4375 Employee Recruitment and Develop						
3400 Other Funds Ltd	56	-	56	-		
4400 Dues and Subscriptions						
3400 Other Funds Ltd	820	-	820	-		
4425 Facilities Rental and Taxes						
3400 Other Funds Ltd	6,562	-	6,562	-		
4575 Agency Program Related S and S						
3400 Other Funds Ltd	732	-	732	-		
4650 Other Services and Supplies						
3400 Other Funds Ltd	61,794	-	6,730	55,064		
4700 Expendable Prop 250 - 5000						
3400 Other Funds Ltd	259	-	259	-		
4715 IT Expendable Property						
3400 Other Funds Ltd	679	-	679	-		
SERVICES & SUPPLIES						
3400 Other Funds Ltd	295,357	-	176,145	119,212		
TOTAL SERVICES & SUPPLIES	\$295,357	-	\$176,145	\$119,212		
EXPENDITURES						
3400 Other Funds Ltd	309,274	13,917	176,145	119,212		
TOTAL EXPENDITURES	\$309,274	\$13,917	\$176,145	\$119,212		
ENDING BALANCE						

Description	Total Essential Packages	Pkg: 010 Non-PICS Psnl Svc / Vacancy Factor Priority: 00	Pkg: 031 Standard Inflation Priority: 00	Pkg: 032 Above Standard Inflation Priority: 00		
3400 Other Funds Ltd	(309,274)	(13,917)	(176,145)	(119,212)		
TOTAL ENDING BALANCE	(\$309,274)	(\$13,917)	(\$176,145)	(\$119,212)		

2021-23 Biennium
Budget Preparation

Position Number	Auth No	Workday Id	Employee Name	Classification	Pkg No	Sal Rng	Pos Type	Step	Pos Cnt	FTE	General Fund	Lottery Fund	Other	Federal Fund
0000001	000719060	0004588	Fast, Kimberly	MEAH Z7006 HP	0	31X	PF	6	1	1.00	-	-	280,309	-
0000002	000719090	0034016	Leppert, Jeremiah	UA C5235 JP	1	26	PF	7	1	1.00	-	-	255,752	-
0000003	000719070	0011123	Nadeau, Julie	UA C0860 AP	0	23	PF	4	1	1.00	-	-	173,518	-
0000004	000718850	0054134	Janes, Stacey B	UA C0107 AP	0	17	PF	8	1	1.00	-	-	161,688	-
0000005	000719050	0036562	Parks, Joel M	UA C0108 AP	0	20	PF	6	1	1.00	-	-	167,348	-
0000006	000718830	0025320	Rios, Ashlie Marie	UA C0107 AP	0	17	PF	10	1	1.00	-	-	173,518	-
0000007	000719080	0041956	Von Deylen, Leah M	UA C0103 AP	0	13	PP	9	1	0.50	-	-	72,773	-
0000009	001228000	0041928	Truong, Anthony T	UA C5235 JP	0	26	PF	10	1	1.00	-	-	289,144	-
Total:									8	7.50	-	-	\$1,574,050	-

PICS100 - Position Budget Report

Accountancy, Board of

**2021-23 Biennium
Budget Preparation**

**Cross Reference Number: 12000-000-00-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
Total Salary											-	-	1,036,260	-	1,036,260
Total OPE											-	-	543,407	-	543,407
Total Personal Services											-	-	1,579,667	-	1,579,667

PICS100 - Position Budget Report

Accountancy, Board of

**2021-23 Biennium
Budget Preparation**

**Cross Reference Number: 12000-001-01-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
0000001	MEAH Z7006 HF	PRINCIPAL EXECUTIVE/MANAGER D	31X	PF	1	1.00	24	6	8080	SAL	-	-	193,920	-	193,920
										OPE	-	-	86,389	-	86,389
0000002	UA C5235 JP	FINANCIAL INVESTIGATOR 1	26	PF	1	1.00	24	7	7260	SAL	-	-	174,240	-	174,240
										OPE	-	-	81,512	-	81,512
0000003	UA C0860 AP	PROGRAM ANALYST 1	23	PF	1	1.00	24	4	4514	SAL	-	-	108,336	-	108,336
										OPE	-	-	65,182	-	65,182
0000004	UA C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	8	4119	SAL	-	-	98,856	-	98,856
										OPE	-	-	62,832	-	62,832
0000005	UA C0108 AP	ADMINISTRATIVE SPECIALIST 2	20	PF	1	1.00	24	6	4308	SAL	-	-	103,392	-	103,392
										OPE	-	-	63,956	-	63,956
0000006	UA C0107 AP	ADMINISTRATIVE SPECIALIST 1	17	PF	1	1.00	24	10	4514	SAL	-	-	108,336	-	108,336
										OPE	-	-	65,182	-	65,182
0000007	UA C0103 AP	OFFICE SPECIALIST 1	13	PP	1	0.50	12	9	3580	SAL	-	-	42,960	-	42,960
										OPE	-	-	29,813	-	29,813
0000009	UA C5235 JP	FINANCIAL INVESTIGATOR 1	26	PF	1	1.00	24	10	8375	SAL	-	-	201,000	-	201,000
										OPE	-	-	88,144	-	88,144
0000020	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000021	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000022	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000023	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000024	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000025	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	750	-	750
										OPE	-	-	57	-	57
0000026	B Y7500 AE	BOARD AND COMMISSION MEMBER	0	PP	0	0.00	0	0	0	SAL	-	-	720	-	720
										OPE	-	-	55	-	55
Total Salary											-	-	1,036,260	-	1,036,260

PICS100 - Position Budget Report

Accountancy, Board of

**2021-23 Biennium
Budget Preparation**

**Cross Reference Number: 12000-001-01-00-00000
Agency Request Budget**

Position Number	Classification	Classification Name	Sal Rng	Pos Type	Pos Cnt	FTE	Mos	Step	Rate	SAL/OPE	Salary/OPE				
											GF	LF	OF	FF	AF
Total OPE											-	-	543,407	-	543,407
Total Personal Services											-	-	1,579,667	-	1,579,667

PICS116 - Net Package Fiscal Impact Report

2021-23 Biennium

Current Service Level

Position Number	Auth No	Workday Id	Classification	Classification Name	Sal Rng	Pos Type	Mos	Step	Rate	Salary	OPE	Total	Pos Cnt	FTE
No records for the phase: CSL														
										0	0	0		
										0	0	0		
										0	0	0		
										0	0	0		
										0	0	0	0	0.00